

Social Utility as a determinant of the performance of social and solidarity economy organizations: Case of the Tarek Ben Ziad association

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Abstract

The search for performance is a significant objective in social and solidarity economy organizations. It is the result of a convergence of the practices of these organizations in their daily activities. Historically, SSE players have always been looking for performance, whether through the development of their statutes or through the meaning they gave to their social purpose and social utility. It is not adequate to measure the performance of these actors by traditional criteria alone. However, with the criteria of social utility, these actors can assert and justify their performance to all stakeholders, including donors,

Associations constitute the major component of the SSE. Currently, they are increasingly questioned about their legitimacy to respond, in a specific and relevant way, to collective needs and / or to missions of general interest. This is why they must adopt a process of evaluation of their social utility (SU) allowing the demonstration of their performance.

In an approach to contextualize the criteria of social utility proposed by Jean Gadrey (2004), we are carrying out an empirical study via a qualitative approach carried out according to a case study of one of the most important associations in the Souss Massa region to show how does the social utility contribute to performance measurement? The objective is to measure and analyze the performance of the Tarek Ibn Ziad association located in Chtouka Ait Baha Province. The results of our study confirm the close relationship between performance and the social usefulness of the association in that the criteria of the SU significantly contribute to the measurement of performance.

Keywords : Social utility, Performance, Social and Solidarity Economy, Association

JEL Classification : D71

Paper type : Empirical research

Introduction

The social and solidarity economy (SSE) is a phenomenon that is still poorly understood and which remains under-theorized. In terms of practices, the variety of fields of applications, the diversity of the intervention issues, their more or less anchoring in public policies and their unequal inclusion in the market poses a challenge to the readability, and therefore to the consistency of ESS (Bouchard, 2004). Therefore, requests are made to assess the sector and measure its specific contribution.

Cooperative, mutual and associative enterprises, grouped under the generic name of social and solidarity economy (SSE), are not organizations like the others. They combine economic activity, social purpose and participatory governance. Indeed, beyond its contribution to economic growth through the production of goods or services, enterprises of SSE aim to have a significant positive impact on society. So, the search for performance is an increasingly important objective in these companies. It is the result of a convergence of the practices of these organizations in their daily activities. SSE stakeholders are now looking for tools allowing them to estimate, intuitively or more formally, whether their activity was in phase with their project, with the desired goals, or with what was expected of them.

Historically, SSE players have always been looking for performance, whether through the development of their statutes or through the meaning they gave to their social purpose and social utility. It is not adequate to measure the performance of these actors by only traditional performance evaluation criteria such as turnover, added value, profits made, the number of salaried jobs created, etc. On the other hand, and with the criteria of social utility, these actors can affirm and justify their performance to all the stakeholders, in particular the donors. Social utility makes it possible to publicize and legitimize SSE through the identification and promotion of its companies by highlighting their results and processes on the human, economic and social levels.

By mobilizing an empirical study according to a case study, we seek to demonstrate how social utility contributes to the measurement of performance? We used the SU criteria proposed by J. Gadrey (2004). The article is organized into three sections. The first explains the place of the notion of SU in the SSE sector, while the second section tends to present SU as a determinant of the performance of SSE organizations. Finally, the third section presents the results of our empirical study conducted with the Tarek Ben Ziad association using a qualitative approach.

1. Social utility at the heart of the identity of companies in the social and solidarity economy

More and more questioned about their legitimacy to respond, in a specific and relevant way, to collective needs and / or missions of general interest, SSE companies must take up a process of evaluation of their social utility allowing their performance to be demonstrated. Such an evaluation often refers to the impact of the action, the effectiveness in achieving the objectives and the efficiency in the use of resources.

SSEOs are in principle, by their very purposes, voluntary producers of beneficial external effects. However, they often come up against a lack of knowledge of their specificities which has the consequence of making their particular impact on their economic, social or societal environment difficult to understand. With social utility, these actors can assert and justify their added value to partners such as the State and local communities, as well as to users, beneficiaries and more broadly to citizens. The social utility makes the contributions of this sector an objective and allows it to be positioned with regard to the classical economics. It shows how, by taking care of people in difficult situations or at risk of exclusion, by responding to unmet needs for services,

The analysis of the notion of the social utility (SU) and its valuation has undergone a notable change since its appearance in the early 1970s. Treated at the time essentially from a tax perspective, this question was often examined in the context of proceedings. Experimental, specific to certain networks and structures, or of a territorial nature, generally associating SSE actors and representatives of public authorities. The examination of the SU through the analysis of the historical record of the action carried out by the actors of the social economy in many fields and the examination of their most recent achievements lead to questioning the source of such richness and diversity of interventions. According to Maurice Parodi (1999), SSEOs have original and necessary functions in our society and that to fulfill them, they have specific assets or qualities. It offers three levels where social economy organizations make a difference and generate social utility, we quote:

- On the economic level: the SSEOs constitute a space allowing a different organization of the company built around a collective entrepreneurship which represents a particular form of entrepreneurial freedom.
- In terms of solidarity: SSE organizations complement the mechanical (family) and organic (social security) forms of solidarity promoting social ties and social cohesion.
- In terms of social innovation: The social and solidarity economy is a space for exploring and developing new lifestyles in terms of the environment (protection and enhancement of the environment), consumption (defense consumers, patients' association, mutual insurance), savings, production (cooperative), exchanges (fair trade), conviviality (sports association), leisure (associative tourism), citizenship (popular education association).

On these three aspects, the SSE makes a decisive contribution to the overall dynamics of society by giving it responsiveness, flexibility and the possibility of better social cohesion.

2. Social utility as a guarantee of the association's performance

According to Benoît Mounier (2019), the wealth created by social and solidarity economy organizations and their stakeholders is not limited to the economic dimension alone. Whether for the purpose of their activities or by the way they are put in action, SSE actors seek to create other forms of wealth than financial. For this, very often, they organize themselves with different parties stakeholders in their territory. If measuring the financial performance of an organization is a generalized and standardized practice, to assess its social utility and, therefore, to appreciate its value through the prism of the benefits brought to society is a subject debated for many years but for which no convention of language and practices has not stabilized. The question of utility valuation social has emerged under the combined effect of various factors such as the public funding, the will of private funders (in particular investors) to direct funds taking into account the contribution "Positive" for society as well as the professionalization of the actors of SSE.

Associations constitute the hard core of SSE. The notion of "social utility" is at the heart of their productive activity. SU evaluation questions generally refer to the impact of the action, sometimes its effectiveness when objectives have been defined. These indicators are the link with those of performance, and according to this observation, the evaluation of the performance of associations is carried out through the evaluation of their social utility. Indeed, the evolution of evaluation practices is increasingly imposed on associations. The evaluation and indicators put in place during the development of the association and its activities will offer both members and stakeholders a better understanding of its operation,

2.1. The theoretical and conceptual approach to social utility

The concept of "social utility" has appeared gradually since the 1970s and 1980s, to justify aid and exemptions granted by the public authorities to associations. Its birth is marked by the Tax dimension. Social utility becomes one of the criteria for tax exemption for associations

with activities including in the competitive field. To decide on the social utility, one examines the activity of the association under the angle of four criteria, and in decreasing order, "the rule of the 4P"¹: the product / service offered, the price charged, the target audience, the advertisement made.

For Alain Lipietz (2000), in his report on the social enterprise and the third sector, proposed three dimensions of social utility: ecological utilities (actions towards the environment, collective good), social utility as "action in favor of the poor", social utility falling under the "societal halo" (recreation of social ties).

In addition, the evaluation of the social utility of an action is linked to the specificities of each territory. A territorialism approach has been developed by Hélène Duclos. Based on numerous examples from the field, Hélène highlighted three major themes of social utility assessed according to specific criteria for each of them:

Table N ° 1: SU evaluation criteria proposed by Hélène Duclos

Social cohesion	Local development	Societal change
<ul style="list-style-type: none"> - Social link - Equal opportunities - Openness and cultural diversity, Solidarity towards people in difficulty 	<ul style="list-style-type: none"> - Participative democracy - Jobs, Activities, - Eco development - Territorial equity 	<ul style="list-style-type: none"> - Innovation - Promotion of a united and equitable way of life

Source: Hélène Duclos, (2006).

The most complete work in terms of the definition of social utility is that of Jean Gadrey (2003), based on a synthesis of around forty reports, "The activity of social utility is an organization of the social economy which has the visible result and, in general, the explicit objective, beyond other possible objectives of production of goods and services intended for individual uses, of contributing to social cohesion (in particular by reducing inequalities), solidarity (international, national or local: the social link of proximity) and sociability, and the improvement of collective conditions for sustainable human development (including education, health , environment and democracy) " (p.121). It lists thirty-five elementary criteria that it classifies in a grid of eleven global criteria, themselves grouped into five themes of social utility.

2.2. Evaluation of the Association's Performance

Performance evaluation is a process that consists of assessing a functioning, an action, an organization based on quantitative and qualitative information. The performance evaluation is an opportunity for the association. It is a management tool that the association must use to reorient, if necessary, its associative projects, to reorganize its functioning, readjust its means, review its objectives and to develop its good practices. This performance evaluation process allows stakeholders to demonstrate the quality of the association, its perpetual adaptation, its attention to changes in the environment and to changes in needs by showing its ability to evolve, to question itself and to demonstrate its added value.

Whether it is the administration or the association's funders, they must meet the legitimate requirements regarding the use of the allocated funds and the effectiveness of the actions supported. The stakeholders expect elements that will allow them to position themselves in relation to the association, its values, its identity, its functioning, its actions, its projects. Therefore, the association must put in place tools allowing it to highlight:

¹According to the BOI tax instruction 4h-5-98: Product must satisfy a need not taken into account by the market or insufficiently; Public (the activity is carried out mainly for the benefit of people justifying the granting of specific advantages); the price of the products is significantly lower than market costs, or modulated according to the beneficiaries; Advertising is not used as a tool to promote the activity.

- The relevance of its actions in relation to its associative project and in relation to the expectations of the interested parties (members, users, funders, society, etc.)
- Its effectiveness by comparing its results and its objectives and explains the differences, as well as the positive and negative impacts,
- Its efficiency by questioning the relationship between the means implemented and the results obtained
- Its consistency by positioning itself on the adequacy of its associative project, its functioning, its actions with the objectives that the members have set for themselves and with the expectations and evolution of its environment, as well as the impact of its action in other areas (social, economic, environmental, etc.).

2.2.1. The performance evaluation of the association through the Social utility

Faced with increased demands from donors regarding the service provided to the beneficiary, associations are required to ensure the proper allocation of the sums allocated and the effectiveness of the social missions financed and to communicate regularly on the actions carried out. They must therefore demonstrate professionalism in the definition of their projects, their implementation and their monitoring.

There are no real standards for measuring the performance of the associative project: each association has its own particularities and each is aware that it is very difficult to measure the effectiveness and efficiency of an association in the realization of its associative project, founding elements of the associative structure. However, the associative project constitutes the purpose of the founders of the association through their collective and disinterested approach. Association leaders must therefore ensure that they assess the relevance and scope of their project and question the policy followed to ensure its implementation. As such, the evaluation must focus on the social utility of the association's missions and the quality of the services provided to demonstrate its performance via a project with real social utility.

In this context, we deduce the hypothesis that we assume the presence of a strong link between the SU and the performance of associations. Thus our hypothesis is formulated as follows: social utility contributes to the achievement and measurement of the performance of associations.

2.2.2. The criteria for evaluating social utility according to J. GADREY

Jean Gadrey's report identifies five major SU dimensions, themselves based on different reference values or "magnitudes", presented in the following table:

Table N ° 2: The criteria of social utility

US Themes	Global evaluation criteria	Basic evaluation criteria
High social utility economic component	Economic wealth created or saved	Lower collective cost
		Indirect cost reduction
		Contribution to the activity rate
	Territory	Contribution to economic dynamism Animation of the territory, the district
Equality human development and development Sustainable	Equality, development of capabilities	Reduction of social inequalities
		Actions aimed at disadvantaged groups
		Integration of the disaffiliated into employment
		Professional equality between men and women
		Modulated pricing of services
		Right to housing
		School support for children in difficulty
	International solidarity Human Development	Actions for development and fight against poverty Defense of human rights
	Sustainable development	Improve the quality of the natural environment

Social link and local democracy	Social link	Preserving natural resources
		Creation of social links
		Mutual aid, local exchange of knowledge
		Positive impact of social capital
	Local democracy	Participatory dialogue, pluralist decision-making process
Contributions to social, economic, institutional	Innovation	Public speaking
		Discovery of emerging needs
		Response to unmet needs
	Value of the "world" of creation	Institutional innovations
		Organizational innovations
Social utility "Internal", with possible effects of "external" contagion	Selflessness, giving and volunteering	Distinction between internal and external innovations
		Non-profit
		Selfless management
	Alternative and more democratic governance	Volunteering action
		Rules of internal democracy and joint participation
	Associative professionalism	Free membership: free entry and free exit
		Internal cooperative training
		Social and salary recognition
		Internal and external training

Source: Jean Gadrey, (2004)

According to the criteria of social utility proposed by Jean Gadrey, we are conducting a performance evaluation process for the Tarek Ben Ziad association, located in Ait Baha - Morocco.

3. Methodology and field of study

In order to show the link between the performance and the social utility of associations, we took the case of the Tarek Ben Ziad association through an approach to contextualize the criteria of social utility proposed by Jean Gadrey (2004).

3.1. The work methodology

For the choice of the working method, we opted for a case study in order to assess the performance of associations by evaluating their social utility according to the criteria proposed by Jean Gadrey (2004). Data collection was carried out using a qualitative approach via a semi-structured interview guide carried out with the directors and stakeholders of the association (founding members, directors, members, beneficiaries, partners, etc.). The themes of the interview guide are similar to the five themes used to assess the SU. However, we have added a specific theme to the identification of the association and the projects it has carried out since its inception. So, and to take a close look at the activities of the association, we proceeded through observation. We visited the premises of the association and also attended certain events organized on the day of our visit.

The analysis of the data collected was carried out according to a descriptive approach, carried out through the method of content analysis, which we synthesized according to the five themes of SU.

3.2. Presentation of the association

Tarek Ben Ziad association is a development association created in May 1994 in the Ait Baha commune, on the initiative of young graduates who have suffered from the marginalization and exclusion experienced by the area, whether in terms of education,

housing, entertainment and leisure space. The association was created with the objective of promoting the spirit of cooperation and participating in the cultural, social and economic development of the commune.

Since its creation, the association has put an action plan outlining its objectives according to the needs of the population of the area by putting the development of human capital at the center. For the first decade (1994-2004), the association carried out projects in various social fields: education, the fight against illiteracy, health, income-generating activities, awareness of women's rights, the child and the environment, the granting of social assistance, the development of the associative fabric.... The association's efforts have been rewarded by a sustained increase in the social indicators of the municipality. For the second decade (2004-2012), the Tarek Ben Ziad association felt the need to set up a policy of professionalization through specialization. In this perspective, she created three new associations: Friends of the hospital association specializing in the health sector, Riad Attaliba association which works on the education of rural girls, and the Moroccan mutual aid subsidiary for the protection of childhood in Chtouka Ait Baha. In addition to these new institutions, the association has also created five institutions under its auspices: training complex and the integration of young people in Ait Baha, club of the young girl for training in associative action, associations the female flame in Ait Baha, and the Taboudrarit cooperative in Ait Baha for income-generating activities. It should be noted that the association also carries out training and sponsorship actions to generalize its experience at the local, regional, national, and international level,

As for the programs carried out by the association, we cite: the FADL program (training of local development agents), the summer training program, the school-book library, the integration of women program, the promotion program the capabilities of the associative fabric, active youth program, first aid program, children's program and the municipal plan.

Aware of the evolution of its environment and the need for monitoring and greater capacity for flexibility, the Tarek Ben Ziad association has set up projects guaranteeing its place as a pioneer in its area of action. Among these projects we list: the national center of associative expertise, center for the development of capacities and skills, pilot center for local development.

4. Results and discussions

To assess the social utility of the association, we opted for the criteria presented by Jean Gadrey. The author has listed thirty-five elementary criteria which he classifies in a grid of eleven global criteria, themselves grouped into five themes. For our case study, we will have to deal with the themes in a general way according to the global criteria with the relation of the generated performance.

4.1. Social Utility with a Strong Economic Component

This theme analyzes the economic wealth created or resources saved as well as the costs avoided by the association, which makes it possible to assess the economic performance generated by the association. In this section there are two subsets:

a. Economic wealth created or saved: the association has carried out projects and actions allowing the creation of wealth and the saving of costs and public expenditure. As such, and on the basis of the analysis of the association's activity reports, we cite the social aid distributed to disadvantaged people, the school book library program in favor of students, the computer room, the nursery, the events room, training and literacy courses.... All these actions and initiatives aim to offer free or symbolically priced services and products with the lowest collective cost but with a quality similar to those offered by the private or public sector.

b. Territory: through its projects and its awareness-raising initiatives, the association has participated in the animation and dynamism of the Ait Baha area. According to statistics and data collected from the commune of Ait Baha, the efforts of the Tarek Ben Ziad association have been demonstrated by the increase in the number of children attending school and particularly girls, the growth in the number of associations in the area, awareness of the role of civil society in local development, awareness of the rights of women and children The founder of the association, specified that for the realization of these so-called projects and actions, the association has entered into various partnerships with various partners: the municipal council, the rural commune of Ait Baha, the regional delegation of the Ministry of Medicine, the regional delegation of the Ministry of National Education, ANDZOA, Mohamed V Foundation, DAS (INDH), ADS, HCEFLCD, AMSED, Migration and Development Association, Ibn Zohr University, private companies, NGOs international. The efforts of the association have had a positive impact on strengthening the attractiveness of the Ait Baha area and this through the defense and promotion of local identity, and regional economic and social development.

4.2. The fight against exclusion and inequalities, human development and sustainable development

This theme refers to the social and environmental performance achieved by the association, and will be evaluated according to three global criteria:

a. Fight against exclusion and inequalities, development of "capabilities": according to the founders, the association was created with the aim of fighting against the exclusion of the Ait Baha area, by first participating in its development (road construction, electrification, etc.), encouraging the education of children (school books program), as well as the integration of young people (center for the integration of young people). The association has also given priority to the integration of women and awareness of their role in society by offering professional training spaces at the center for young girls, or programs to fight against illiteracy. These actions have had the impact of reviving and encouraging women's initiatives in the area (creation of women's associations and cooperatives). In addition, the association's social action is also manifested through social assistance offered to people in difficult situations and disadvantaged people (distribution of glasses, medical caravans, payment of surgery expenses, distribution of clothing and blankets in winter, Four collective meals in Ramadan, etc.)

b. International solidarity and human development: for this criterion we will deal with the actions carried out by the association whose purpose is development and the fight against poverty, as well as its contribution to the defense of human rights. As such, and according to the interviews conducted with the local population and the representative of the local authority, we can advance that the school books program for children, and the support of women perfectly meet this criterion. Indeed, the association has set as its first mission the defense of the right to schooling for children in the Ait Baha zone. She also participated in raising awareness of women's rights and their integration into society through the creation of women's associations, centers for the protection and training of young girls.

c. Sustainable development: the Tarek Ben Ziad association has always been conscious of preserving natural resources and improving the quality of the natural environment. This is reflected in the number of actions to raise awareness of environmental protection or initiatives to restore the natural and cultural heritage. According to the founder, the association has carried out actions to plant 10,000 trees in mountainous areas in the town of Ait Baha to participate in afforestation and reforestation of said areas. It should also be noted that the association was the initiator of the establishment of a policy of management, collection and

disposal of waste in the commune of Ait Baha. In addition, and according to the activity reports of the association.

4.3. Proximity social link and participatory democracy

This theme is treated according to two main criteria corresponding to the social performance produced by the association:

a. The social link: since its creation, the association advocated the reduction of social and emotional isolation and the creation of collectives through mutual aid, local exchanges, exchanges of knowledge. According to our visit and observation of the place, the association constitutes a space of reception of different members from various fields and regions, which allows the sharing of experience and the construction of social links between the different parts of society. civil.

b. Local democracy: The association advocates a pluralist decision-making process and participatory dialogue, and this through the participation of various stakeholders: members, beneficiaries, local authorities, local actors, citizens,... .. association has put in place a communication policy allowing all of its stakeholders to be informed of projects and actions carried out via: meetings (the organization of an average of four meetings per year: one meeting per quarter) ; a reception area at the youth integration center with all the information relating to the association: projects carried out, minutes of meetings, succession of offices, etc.

4.4. Contributions to Social, Economic and Institutional Innovation

This dimension concerns the more or less partnership discovery of emerging needs and innovation in an adapted service offer, the response to existing needs, but which are neither covered by the State nor by the lucrative sector. This section falls within the criteria for evaluating the economic and social performance of associations by integrating organizational performance. This theme includes two main criteria:

a. Innovation: the founders of the association were able to discover emerging needs among the population of the municipality of Ait Baha, namely, first aid training to fight against shipwreck accidents. In addition, they were also able to meet needs not covered or poorly met by the public and private sectors by setting up the school book library program at the level of the cultural center for the integration of young people, which offers a multitude of services for the population of the municipality of Ait Baha: Cyber for young people, vocational training workshops in sewing, mechanics and electricity, music room, training for young people in computer science, nurseries, cultural events room, sponsorship of associations The successes achieved by the association, thanks to this innovative approach, it has ensured its sustainability. No association has survived like Tarek Ben Ziad (since 1994)). The representative of the commune of Ait Baha specified, during the interview, that the association is now an active institution with its weight of the proposal in any public policy carried out by the local authorities in the area of Ait Baha.

b. Value of the "world" of creation: The association has set up a model of organization and management of projects. During our visit, we were brought to attend a meeting. And according to our observation, the association advocates a participatory consultation approach involving all stakeholders. Indeed, the association advocates for the resolution of problems, a participatory diagnosis involving civil society (local actors, women, men, children) so that each of them proposes solutions for the achievement of objectives and the satisfaction of expectations. As for the training actions carried out, the association advocates a practical approach. It is a question of involving the beneficiaries in real situations allowing them to act and acquire the know-how and skills to be. In addition, and after the examination of the

statute, we noted that the association foresees a set of provisions in the objective to ensure the good functioning. Indeed the statute has set up the following entities:

- Orientation and control board whose mission is to ensure the proper functioning of the association
- Advice representing the beneficiaries of the services offered by the association to ensure good communication
- Advised committee formed by the association's partners to benefit from their experiences
- This organizational innovation generated by the association allows it to be a pioneer at the local and national level and thus constitute a model to be generalized and an experience to be capitalized on.

4.5. “Internal” social utility, with possible “external” contagion effects

It is a question here of the specificities of the associative governance generating an “internal” social utility having societal virtues exceeding the borders of the associations, which returns us to the criteria of the social performance. This section has three criteria:

a. Selflessness, donations and volunteering, pooling (of resources, skills, risks): These are values of a particular type that meet moral standards of generosity, without expected compensation. According to the interview conducted with the manager, the association does not foresee any distribution of profits for the members of the board of directors, hence the promotion of disinterested, non-profit management, voluntary action, and the pooling of resources, skills and risks.

b. Alternative and more democratic governance: the Tarek Ben Ziad association has always advocated a participatory approach involving all of its stakeholders, which allows it to ensure democratic governance. According to the statute of the association, we point out that the members of the CA are appointed by the members, having paid their annual contributions regularly, during the AGO for every three years. It should also be noted that the GA is open to anyone wishing to attend. The association offers everyone the right of membership on condition of paying an annual subscription. Thus, any person can dissociate from the association on presentation of his written resignation. The exit can be pronounced also in the absence of the conditions of adhesion.

c. Associative professionalism: The association supports several institutions in their start-up phases, or to relaunch their activities through training, sponsorship and the monitoring of their projects. According to the president of an association which has benefited from the support and sponsorship of the Tarek Ben association, it teaches local actors the tools and techniques necessary to professionalize the associative fabric and make the action effective. Associative by ensuring efficient management of resources thus allowing the sustainability of said institutions. It should also be remembered that thanks to the association of Tarek Ben Ziad, eight institutions were created, five of them under the aegis of the association, managed by its founding members.

From what has been advanced, and according to the evaluation of social utility according to the definition and criteria proposed by J.Gadrey (2004), we can consider the Tarek Ben Ziad association as an organization of the social economy and solidarity generating a strong social utility in its territory of intervention via its contribution to the reduction of economic and social inequalities, to solidarity, to sociability, as well as to the improvement of the collective conditions of sustainable human development (of which the education, health, culture, environment, and democracy). Therefore, we can judge the association as efficient economically, socially and environmentally. This performance can be analyzed according to three aspects:

- Efficiency: since its creation, the association has set itself objectives which have been able to achieve them, which allows it to evolve according to the needs of the target population;
- Efficiency: with a rational approach, the Tarek Ben Ziad association has been able to optimize its resources (financial, material and human), which allows it to broaden its field of intervention and strengthen its influence which has gone beyond the scale local on a national scale.
- Sustainability: the association has been able to survive and strengthen its position as a leader in associative work on a local or even national scale and thus constitute an important force for proposing development policies and plans in its area of intervention.

Conclusion

Faced with a changing environment, SSE organizations face the problem of evaluating their performance. To date, there is no methodology for evaluating the performance and the social and territorial impacts of SSE on which there is consensus to draw a portrait of the contribution of this sector.

More and more associations are required to assess performance. The assessment and indicators put in place over the development of the association and its activities will provide both members and stakeholders with a better readability of its operation and a better understanding of the specificities of the association. With social utility, associations can assert and justify their added value to partners such as the State and local communities, as well as to users, beneficiaries and more broadly to citizens.

In this article, we wanted to assess the performance of Tarek Ben Ziad's association from the assessment of its social utility based on the criteria proposed by J. Gadrey (2004). The study is conducted using a qualitative approach via semi-structured interviews conducted with the association's stakeholders. The results of the study lead us to retain our research hypothesis which stipulates the contribution of social utility to the achievement and measurement of the performance of associations. Analyzing the performance of the Tarek Ben Ziad association according to the criteria of the SU, we concluded that the association produces an important social utility in the territory in which it operates, which makes its performance in the eyes of its stakeholders, whether in economic, social and environmental terms.

The issue dealt with was the subject of a very broad debate in the field of economics and management. Nevertheless, many questions remained unanswered and several blind spots repeatedly reappear in empirical investigations. Indeed, the literature on the social utility of SSEOs and its contribution to their performance remains embryonic and little consensual on the nature of its representation and its evaluation indicators. The work provided suffers from several methodological and conceptual shortcomings which strongly compromise their scope and validity. The interest of this research is therefore justified on both theoretical and practical levels.

The objective of this research work is to show the contribution of the SU to reaching and measuring the performance of associations. The results of our study confirm this relationship and validate our research hypothesis, which thus allows this research work to enrich the work on SU and the performance of SSEOs.

SSEO leaders must be aware of the importance of performance issues that allow them to legitimize their actions and improve their reputation. This performance is closely related to the social utility of their projects and actions carried out with their stakeholders. From this perspective, the success of associations depends on combined and concerted action on the five dimensions of the SU.

Despite all the contributions of this research, it has certain limitations, mainly of a theoretical and methodological nature. Highlighting these limitations leads to proposing new avenues of research capable of refining the study of the contribution of the SU to the performance of associations, its antecedents and its results.

In terms of theoretical limits, they generally relate to the subject of the research, namely performance and SU. These are two concepts that are not stable and change over time and in the context in which they are used. The second limitation relates to the choice of the case study method, which generally has limitations as to the generalization of its results.

In this sense, the future avenues of research envisaged should contribute to improving the understanding of the relationship between performance and the US. From this perspective, it seems very interesting to broaden the study by analyzing a representative sample of associations using a quantitative approach, making it possible to objectify the results of the study, and therefore generalization for a larger population.

Another way can be considered to enrich our research, by integrating other types of OESS, namely, cooperatives and mutuals associations, which thus contributes to the enhancement of the SU of these organizations, which constitutes the very identity of the SSE sector.

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